



STAFF REPORT

TO: Mayor and City Council

FROM: Alan Piombo, City Manager
Eric Erickson, Finance and Human Resources Director

SUBJECT: Fiscal Year 2021-2022 Budget Revision

DATE: July 19, 2021

1 **Issue:** Consideration of the Fiscal Year 2021-2022 Budget Revision.

2
3 **Recommendation:** Review and approve the proposed revisions to the Fiscal Year 2021-2022
4 Budget.

5
6 **Background:** One year into the two-year budget cycle, staff reviews our operations and
7 determines if there are unforeseen or desirable changes for the coming fiscal year that require a
8 budget adjustment. This is in keeping with past practice for any expenditure changes to the
9 adopted two-year budget that were new or unanticipated. This is also an opportunity to adjust
10 the budget in to implement any revisions to the Council's priority projects. Revenue
11 assumptions are also reviewed and revised as appropriate.

12
13 The FY2021-2022 Budget was approved during the Covid-19 pandemic. Staff has reviewed the
14 adopted FY2021-2022 budget line-by-line to confirm assumptions and to identify appropriate
15 adjustments. We have recommended adjustments to the adopted budget in this report and they
16 are reflected in the attachments. The proposed revisions to the General Fund 2021-2022 Budget
17 were presented and discussed at the Council Strategic Planning Retreat on May 18, 2021, with
18 direction given to bring them back with a consolidated budget for review and approval.

19
20 **Discussion:** Our recommended adjustments to the adopted FY2021-2022 budget fall into two
21 broad categories: 1) revisions to original projections to reflect more current conditions and
22 assumptions and 2) needed adjustments or new proposals not presented in conjunction with the
23 original adoption of the FY2020-22 Budget. This report summarizes revisions in the former
24 category and then presents the new proposals.

25
26 In summary, we anticipate Consolidated Revenues in the proposed revised budget to be
27 \$51,272,867, down by \$1,167,672, or 2.2%, from the adopted budget and Consolidated
28 Expenditures to be \$47,323,054, down by \$382,548, or 0.8%, from the adopted budget.

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29
30 Proposed revisions include:

31
32 **General Fund Revenues:** General Fund Revenues in the proposed budget total \$35,257,447, a
33 decrease of \$97,705, or .03%. This decrease is primarily driven by continued Covid-19 impacts on
34 Recreation fees and rentals and Transient Occupancy Tax. Essentially offsetting these are budgeted
35 improvements in Property and Sales Taxes, Fire Shared Services, increased Building Fees, and Golf
36 Revenues.

- 37
38 • **Property Taxes** are based on estimates from the County. The current outlook from the
39 County is for a slight increase than was previously anticipated.
- 40
41 • **Sales Tax** for FY2020-2021 came in significantly higher than budgeted as concerns about
42 the impact of the pandemic were not fully manifested. The City uses an outside service,
43 Avenu/MuniServices, LLC, to monitor, audit and project the City's sales tax activity. The
44 proposed budget reflects the current outlook for FY2021-2022, with a slight hedge against
45 economic uncertainties.
- 46
47 • **Other Taxes**, comprised of Transient Occupancy Tax (TOT), Transfer Tax, and Business
48 Licenses, have been revised downward reflecting the pandemic's continued impact on TOT.
- 49
50 • **Franchise Fees**, including Cable, PG&E, and Refuse, will be down slightly due to a
51 declining cable TV market.
- 52
53 • **Fines & Penalties**, primarily Vehicle Code and Parking Fines, are reduced to reflect the
54 current level of activity.
- 55
56 • **Licensing & Permits** include mostly Building Permits fees but also various Planning,
57 Building, and Public Works fees are increased to reflect the impact of the recently passed
58 fee schedule approved by Council earlier this year.
- 59
60 • **Investment Income** decreased to reflect the current economic market.
- 61
62 • **Rents** encompass rental income from City facilities including the Community Center, Parks,
63 and the Depot Lease. Depot rents are the only rents expected to be better than the adopted
64 budget. All other rents are projected to continue to be impacted by the pandemic.
- 65
66 • **State Subventions** include Motor Vehicle in-lieu (VLF) tax, Homeowners Property Tax
67 Exemption (HOPTR), OES Fire Strike Team reimbursements, CLSA Library Funds,
68 Peace Officers Training, Booking Fees, Mandated Costs reimbursements and other grants
69 that vary each year. Essentially there are no changes in these revenues.
- 70
71 • **Revenue from other Agencies** is made up of County subsidies, such as Flood Control
72 work on Mill Valley creeks, reimbursement from SASM for administrative and

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73 management services, S MEMPS member agency reimbursements for paramedic services
74 and various Federal and local grants. Revenues reflect a decrease in the budgeted
75 S MEMPS distribution.
76

77 • **Charges for Current Services** is largely made up of Planning services fees, Zoning fees,
78 Residential Building Report fees, Shared Services agreements with other agencies and
79 miscellaneous fees for the Library, Fire, Police, and Public Works. Revenues primarily
80 reflect an increase due to an anticipated increase in Fire Shared Services activity with
81 Southern Marin Fire. The Fire Department has increased its staffing to accommodate
82 vacancies in Southern Marin and will have a corresponding increase in departmental
83 salary and benefits expense.
84

85 • **Recreation Services** comprises income from Program fees, Enrichment Classes, Golf
86 fees, Aquatics fees, Annual Passes, and On-site Day fees. Combined revenues are
87 projected to be below the adopted budget by \$1,206,241 due to the continued impact of
88 the pandemic. As restrictions ease, staff is cautiously optimistic for upside potential and
89 will evaluate the effect of changing operations, reporting back to Council periodically.
90 Due to an overwhelming use of the golf course, and increased use of the Tennis courts,
91 revenues are expected to exceed the adopted budget, helping to mitigate the other revenue
92 losses.
93

94 • **Donations and Other Revenues** includes such various revenue sources as the sale of
95 City property, City property damage reimbursements, donations, and other miscellaneous
96 items. The proposed revisions here are nominal.
97

98 **Other Funds Revenue**

99 • Municipal Services Tax revenue has increased from the adopted budget by \$15,388.
100

101 • The Sewer Fund is decreased \$863,489 from the adopted budget, reflecting the actual tax
102 roll calculations for 2021-22, based on the newly adopted rate schedule. The revenues
103 are in line with the sewer fee study and are sufficient to meet the operations of the fund.
104

105 • The revenue projection for the Gas Tax Fund from the State indicates funding will be
106 marginally greater than originally projected, an increase of \$18,707.
107

108 • The Road Impact fee fund derives its revenue from building activity fees and solid waste
109 hauling fees. A continued high rate of building activity is reflected in a revenue increase
110 of \$150,000.
111

112 • Measure AA funding will result in an increase of TAM streets funding of \$16,241.
113

114 • Measure C – Marin Wildfire Prevention Authority funding will be essentially as
115 originally budgeted, increased by \$9,394.
116

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117 **General Fund Operating Expenses:** General Fund Operating Expenses are proposed to total
118 \$32,430,925, a decrease of \$245,676, or .75%. A summary of the proposed revisions discussed
119 at the May 18th Council Strategic Planning Session follows:
120

- 121 • **City Manager:** Increased expenses reflect the proposed addition of an Assistant City
122 Manager in the second half of the year.
- 123
- 124 • **City Clerk:** Increased for additional administrative part-time support.
125
- 126 • **Finance & Human Resources:** Increased for additional administrative HR part-time
127 support.
128
- 129 • **City Attorney:** Increased to reflect current expenditure experience.
130
- 131 • **Planning:** Increased for advanced planning, State mandated zoning code revisions,
132 Housing Element update, Climate Action Element and Historic Resource
133 Implementation.
134
- 135 • **Non-Departmental-Other Agencies:** Increased primarily due to increased Liability,
136 Property, and Employment insurance premiums.
137
- 138 • **Police Services:** Increased due to increased electricity costs and a significant increase in
139 County dispatch charges.
140
- 141 • **Fire Services:** Increased for two additional Fire Captains that are provided to Southern
142 Marin Fire under the shared services agreement. As noted above, revenues are increased
143 to reflect the reimbursement for providing the captains. Increases in electricity and
144 County discharge service make up most of the remaining increase.
145
- 146 • **Building:** Increased to accommodate additional plan check and review consulting
147 services which will provide for better and faster customer service. The increase is
148 covered by the above-mentioned revenue increase in building fees.
149
- 150 • **City Engineer:** Decreased costs primarily reflect the increased allocation of project
151 management to CIP Projects and the transfer of plan review consulting expense to the
152 Building Department.
153
- 154 • **Street Maintenance:** Costs have been decreased to reflect salary and benefit savings
155 realized from the turnover of long-term employees.
156
- 157 • **Recreation:** Decreased to reflect the freezing of the Recreation Superintendent position.
158
- 159 • **Golf Course:** Increased for staffing, supplies and maintenance to adequately
160 accommodate the significant increase in golf activities.

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- **Recreation Community Programs, Recreation Services, Aquatics and Fitness and Community Center:** Collectively, these recreation programs have budgeted expenses that are \$1,339,567 less than the adopted budget, directly related to the restricted operations in place and anticipated. Staff will continue to reevaluate operations as restrictions ease, reporting back to Council periodically.

Other Funds Operating Expenses: There are no significant revisions proposed for funds other than the General Fund.

Capital Improvement Program (CIP) Expenses: Total CIP expense in the proposed budget totals \$5,137,492, an increase of \$65,000 to renovate the kitchen at the Police Department.

Reserves and Fund Balances

- The proposed General Fund budget eliminates a \$100,000 transfer from the CalPERS premium rate buffer reserve and, instead, restores a \$400,000 transfer to the reserve and maintains a \$400,000 transfer to the reserve that had been budgeted for Fiscal Year 2019-20 but was not made due to the financial impacts of the pandemic.
- The proposed General Fund budget increases the contribution to General Fund CIP, to return the CIP Fund Balance to a recommended level of approximately \$200,000.
- As discussed with Council, the proposed budget provides funding to an Advanced Planning reserve to help offset the significant cost associated with revising the City's General Plan.
- The City had a revised OPEB actuarial report presented to Council earlier this year. The biennial review was done as of the close of the 2019-20 fiscal year. Based on the new report, OPEB Trust contributions will be budgeted at \$205,690, a \$566,322 reduction. With this contribution and projected investment earnings, the OPEB Trust is expected to have a balance of \$18,812,381 on June 30, 2022.
- Council policy requires a 15% Contingency Reserve, which will be funded at \$4,901,445 for FY2021-2022. Held in liquid assets, this reserve is intended as a last line of defense against serious fiscal challenges or financial emergencies and is calculated as a percentage of the prior year budget.
- By Council direction and practice, the City also attempts to maintain a minimum unreserved General Fund balance of at least 10% of operating expenses in addition to the Contingency Reserve for a combined minimum target balance of 25%. This fund balance is a cushion for such events as the 2006 floods that required close to a \$1 million in immediate recovery expenses, economic downturns, and potential revenue raids by the State. In addition, a General Fund balance is a critical source of cash for operating expenses as a significant amount of General Fund revenue is received in periodic, rather than monthly, payments. The General Fund balance in the proposed budget is projected

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206 to be \$3,637,455 as of June 30, 2022, 11.2% of the General Fund operating budget. At
207 the end of the 2019-20 fiscal year, the proposed combined Contingency Reserve and
208 General Fund balance is projected to be \$8,538,900 or 26.2% of the operating budget.
209

210 Facilities Assessments and ADA Transition Plan Implementation. These two evaluations are in
211 draft form and being reviewed by staff and our consultants. Both are long-term guides for
212 improvement of our facilities and infrastructure. Both will require on-going funding and will be
213 included in a revised Ling-Range Financial Plan.
214

215 **Future Review, Revisions and the 2022/2024 Budget**

216 Mill Valley's tradition of fiscal responsibility has served it well, helping the City to weather
217 economic challenges and to provide sustained high quality services and facilities. The proposed
218 revised budget for FY2021-2022 is consistent with this tradition and implements Council priorities
219 and direction. As we move forward, staff will continue to provide Council with quarterly updates
220 on the 2021-2022 fiscal year and recommend adjustments as appropriate. We will begin
221 preparations for the coming Fiscal Years 2022-2024 Two-Year Budget and Work Plan in the
222 beginning of 2022.
223

224 **Attachments:**

- 225 1. Consolidated Revenues – 2021-22
- 226 2. Expenditure Comparison – 2021-22
- 227 3. Expenditure Summary – 2021-22
- 228 4. Debt Service/Restricted Reserves – 2021-22
- 229 5. General Fund Statement of Revenue and Expenditures

**CITY OF MILL VALLEY
REVENUES
2020 - 2022**

	Approved	Proposed
	2021-22 Budget	2021-22 Budget
Property Tax	21,174,901	21,399,802
Sales Tax	2,710,547	3,290,000
Municipal Services Tax	1,783,365	1,767,977
Library CFD Tax	320,000	320,000
Measure C - MWPA Fire Tax	465,698	475,092
Transient Occupancy Tax	836,636	607,380
Franchise Tax	1,570,438	1,477,074
Business License Tax	550,000	500,000
Transfer Tax	200,000	185,000
Measure AA Transportation Sales Tax	277,961	294,202
Measure A Parks Sales Tax	115,900	114,846
Building Permits	955,000	1,143,688
Parking Meters/Permits	673,000	322,000
Vehicle Code/Parking Fines	325,000	275,000
Investment Earnings	782,822	740,043
Rental of City Property	1,014,041	815,097
State Motor Vehicle Tax	-	-
State Library Funds	5,600	5,600
State Gas Tax	625,691	644,398
Suppl Law Enf Funds (COPS)	150,000	150,000
Traffic Congestion Relief Funds	-	-
Prop 1B Traffic Funds	-	-
Other State Funds	25,000	25,000
Meas B County Streets Vehicle License	-	-
Flood Zone 3 Project Funds	-	-
Other County Funds	76,220	76,220
Federal Funds	38,000	38,000
SASM Charges	288,872	288,929
Other District Charges	285,000	235,000
Police Services	22,000	22,000
Fire Services	9,000	570,395
Building Services	103,000	133,970
Engineering Fees	31,500	11,500
Engineering Shared Services		77,645
Vehicle Maintenance Chrgs	45,000	45,000
Sewer Service Charge	10,915,489	10,052,000
Sewer Connection Fee	5,000	5,000
Sewer Lateral Fee	35,000	35,000

**CITY OF MILL VALLEY
REVENUES
2020 - 2022**

	Approved	Proposed
	2021-22	2021-22
Stormwater Fees	97,200	96,600
Recreation Program Fees	3,477,431	1,869,550
Golf Fees	368,075	769,715
Library Fees	20,000	20,000
Planning Fees	678,200	811,572
General Plan Fee	85,000	90,000
Building Technology Fee	85,000	110,970
Road Impact Fee	593,263	743,263
Housing Impact Fee	300,000	300,000
Sale of City Property	5,000	5,000
Library Donations	180,000	185,000
Other Donations	3,850	4,500
CIP Donations & Grants	-	-
Other In-Lieu Fees	-	-
Drainage Charge	6,500	6,500
Other Misc. Revenue	125,340	117,340
Bond/Financing Proceeds	-	-
Total Revenues	52,440,539	51,272,867

**CITY OF MILL VALLEY
EXPENDITURE
COMPARISON**

Item	2021-22 Budget	2021-22 Proposed	% Change
General Government and Administrative Services	4,743,507	5,201,517	9.7%
Planning and Building	2,431,393	2,786,029	14.6%
Police Services	7,375,772	7,395,398	0.3%
Fire Services	7,268,013	7,459,863	2.6%
Public Works	5,617,245	5,487,234	-2.3%
Wastewater Treatment Plant (SASM)	4,569,589	4,506,688	-1.4%
Library	2,799,342	2,793,809	-0.2%
Recreation	6,138,402	4,673,537	-23.9%
Total Operating Exp.	40,943,263	40,304,075	-1.6%
Debt Service	580,784	580,784	0.0%
Equipment Replacement	216,500	306,156	41.4%
Restricted Reserves	892,563	994,547	11.4%
Capital Improvements	5,072,492	5,137,492	1.3%
TOTAL EXPENDITURES	47,705,602	47,323,054	-0.8%

EXPENDITURE SUMMARY
2021-2022 Proposed

Department	Salaries & Wages	Employee Benefits	Supplies, Services, Equipment and Other Expenses	Total
General Government & Administrative Services	1,184,303	568,256	3,448,958	5,201,517
Planning & Building	1,236,349	550,836	998,845	2,786,029
Police Services	3,553,969	2,338,233	1,503,196	7,395,398
Fire Services	3,606,952	2,400,834	1,452,077	7,459,863
Public Works	2,384,461	1,326,555	1,776,219	5,487,234
Wastwater Treatment Plant (SASM) Charges			4,506,688	4,506,688
Library	1,467,217	491,500	835,092	2,793,809
Recreation	2,108,184	838,333	1,727,021	4,673,537
Total Operating Expenditures	15,541,435	8,514,545	16,248,094	40,304,075
Debt Service			580,784	580,784
Equipment Replacement			306,156	306,156
Restricted Reserves			994,547	994,547
Capital Improvement Program			5,137,492	5,137,492
TOTAL EXPENDITURES	15,541,435	8,514,545	23,267,073	47,323,054

CITY OF MILL VALLEY
2021 - 2022 Proposed Budget
DEBT SERVICE

Provides for payment of principal and interest on the following debt:

Description	2021-22 Budget	2021-22 Proposed
CFD 1996-1, Library Renovation Bond	289,221	289,221
MERA 1999 Revenue Bonds	-	-
2011 Community Center COPS	291,563	291,563
Debt Service not Included in Operating Expenses	580,784	580,784
Debt Service Included in Operating Expenses		
2008 Pension Obligation Bonds	282,904	282,904
2012 Sewer Fund Capital Improvement Bond	301,463	299,938
2009 Clean Renewable Energy Bond - Solar Array	52,727	52,727
Debt Service Allocated in Operating Expenses	637,094	635,569
TOTAL DEBT SERVICE	1,217,878	1,216,353

RESTRICTED RESERVES

Reserve provisions and expenditures

Description	2021-22 Budget	2021-22 Proposed
Sick Leave Reserve Provision	75,000	75,000
General Fund Contingency Reserve Provision	151,551	173,857
General Plan Maintenance Reserve	-	140,000
CalPERS Rate Buffer Reserve Provision	(100,000)	400,000
OPEB Trust Reserve Provision	772,012	205,690
TOTAL RESTRICTED RESERVES	898,563	994,547

STATEMENT OF REVENUE AND EXPENDITURES
GENERAL FUND
Proposed 2021-2022 Revised Budget

	Actual 06/30/2020	Revised Budget 2020/2021	Forecast 2020/2021	Approved Budget 2021/2022	Proposed Budget 2021/2022	Increase (Decrease)
REVENUE						
Property Tax	20,017,968	20,722,460	20,949,356	21,103,901	21,330,267	226,366
Sales Tax	3,282,340	2,635,385	3,209,995	2,710,547	3,290,000	579,453
Other Taxes	1,565,166	1,319,347	1,087,000	1,586,636	1,292,380	(294,256)
Franchise Fees	1,430,780	1,462,871	1,447,373	1,570,438	1,477,074	(93,364)
Fines & Penalties	287,892	275,000	101,000	330,000	277,000	(53,000)
Licensing & Permits	935,282	990,000	982,500	1,020,000	1,203,688	183,688
Investment Income	135,853	55,000	55,000	55,000	45,000	(10,000)
Rents	635,437	635,214	320,500	1,014,041	815,097	(198,944)
State Subventions	288,971	101,600	858,765	101,600	100,135	(1,465)
Revenue from Other Agencies	1,142,469	718,999	1,366,028	688,092	638,149	(49,943)
Charges Current Services	960,081	977,040	954,863	1,112,040	1,926,392	814,352
Donations	222,897	196,450	208,475	183,850	189,500	5,650
Other	175,341	33,500	137,910	33,500	33,500	-
Aquatic Fees	261,085	200,000	62,000	376,868	132,500	(244,368)
Passes	300,503	283,500	22,000	553,263	260,000	(293,263)
Programs-Community Center	372,215	410,000	227,000	555,000	285,000	(270,000)
Fitness/Aquatics Classes	255,135	330,000	18,000	405,000	195,000	(210,000)
Programs-Other	224,036	221,250	187,410	250,000	195,000	(55,000)
Tennis Fees	160,047	126,000	240,148	156,000	225,000	69,000
On-Site Day Fees	113,272	212,000	125,000	212,000	175,000	(37,000)
Parks Services	500	800	800	800	800	-
Golf Fees	330,403	210,000	750,000	277,300	675,838	398,538
Golf Sales, Rentals & Lessons	62,057	44,000	54,650	90,775	93,877	3,102
Enrichment	478,992	700,000	223,589	775,000	310,000	(465,000)
Teens and Seniors	166,913	88,559	35,500	189,000	89,250	(99,750)
Merchandise	2,756	4,000	400	4,500	2,000	(2,500)
Total Revenue	33,808,391	32,952,976	33,625,262	35,355,151	35,257,447	(97,705)

**STATEMENT OF REVENUE AND EXPENDITURES
GENERAL FUND**

Proposed 2021-2022 Revised Budget

	Actual 06/30/2020	<i>Revised</i> Budget 2020/2021	Forecast 2020/2021	Approved Budget 2021/2022	Proposed Budget 2021/2022	Increase (Decrease)
<u>EXPENDITURES</u>						-
10 City Council	70,911	145,443	145,443	64,679	67,483	2,804
12 City Manager	505,895	480,072	480,072	488,869	650,640	161,771
13 City Clerk	179,793	223,901	223,901	246,867	259,217	12,350
14 Finance	864,928	893,515	893,515	928,033	959,890	31,857
16 City Attorney	572,745	286,050	636,050	286,500	334,425	47,925
18 Planning	813,725	966,375	966,375	966,832	1,254,274	287,441
21 Non Departmental	2,283,733	2,679,313	2,779,313	2,728,558	2,929,862	201,304
40 Police Services	6,309,736	6,292,178	6,276,792	6,462,042	6,640,580	178,538
42 Fire Services	6,569,528	6,706,217	7,602,353	6,848,454	7,459,863	611,409
44 Building	1,464,945	1,483,945	1,483,945	1,451,818	1,531,755	79,937
50 City Engineer	650,030	709,340	824,740	831,369	584,812	(246,557)
52 Street Maintenance	974,676	973,130	973,130	1,074,028	979,656	(94,372)
70 Library	2,455,093	2,393,489	2,343,489	2,799,342	2,793,809	(5,533)
80 Recreation	630,518	512,191	530,947	744,535	518,000	(226,535)
81 Parks Maintenance	1,448,979	1,240,522	1,275,522	1,315,507	1,266,122	(49,384)
84 Community Programs	648,082	533,233	441,356	575,348	561,861	(13,487)
85 Golf Course	738,533	680,804	771,833	722,110	820,760	98,650
86 Recreation Services	1,016,120	1,138,678	791,589	1,289,918	786,197	(503,720)
87 Aquatics & Fitness	1,450,785	1,347,075	715,750	1,643,584	1,098,813	(544,770)
88 Community Center	1,026,405	988,722	684,923	1,162,908	887,905	(275,003)
65 Corpyard Outside Services	58,332	45,000	40,000	45,000	45,000	-
Total Operating Expenditures	30,733,492	30,719,194	30,881,038	32,676,301	32,430,925	(245,376)
General Fund CIP Current Year	-	-	-	-	-	-
General Fund CIP Carryover	20,351	50,409	50,409	-	-	-
Net Funds Available	3,054,549	2,183,373	2,693,815	2,678,850	2,826,522	147,672

STATEMENT OF REVENUE AND EXPENDITURES
GENERAL FUND
Proposed 2021-2022 Revised Budget

	Actual 06/30/2020	<i>Revised</i> Budget 2020/2021	Forecast 2020/2021	Approved Budget 2021/2022	Proposed Budget 2021/2022	Increase (Decrease)
General Fund Balance - Beginning	2,003,631	2,051,979	1,954,431	2,566,499	3,307,813	741,314
Net Funds Available	3,054,549	2,183,373	2,693,815	2,827,555	2,826,522	(1,034)
Transfers from GF CIP Carryover Res	-	-	-	-	-	-
Transfer from Operating Carryover Res	-	-	-	-	-	-
Transfers from Reserves - Other	622,519	204,156	204,156	196,605	185,874	(10,731)
Transfer to Retirement Medical Reserve	(934,573)	(812,644)	(226,516)	(772,012)	(205,690)	566,322
Transfer (to)/from PERS Buffer Reserve	-	-	-	100,000	(400,000)	(500,000)
Transfer to CIP Fund	(2,097,533)	(400,000)	(400,000)	(1,075,000)	(1,340,000)	(265,000)
Transfer Donations/Grants to CIP Fund	-	-	-	-	-	-
Transfer to Fund 26 COPS Debt Service	(298,610)	(292,638)	(292,638)	(291,563)	(291,563)	-
Transfer to Fund 26 MERA Debt Service	(90,545)	(90,614)	(90,614)	-	-	-
Transfer to Contingency Reserve	(152,283)	(247,614)	(247,614)	(151,551)	(173,857)	(22,306)
Transfer to Miscellaneous Reserves	(152,724)	(128,697)	(287,207)	(131,580)	(271,645)	(140,065)
Transfer to Operating Carryover Reserve	-	-	-	-	-	-
Transfer to Equip Replacement Reserve	-	-	-	-	-	-
Transfer to GF CIP Carryover Reserve	-	-	-	-	-	-
General Fund Balance - Ending	1,954,431	2,467,301	3,307,813	3,268,955	3,637,455	368,500
<i>Percent of Prior Year Operating Budget</i>	6.5%	7.8%	10.5%	10.0%	11.2%	0
General Fund Contingency Reserve	4,479,974	4,727,588	4,727,588	4,879,139	4,901,445	22,306
<i>Percent of Prior Year Operating Budget</i>	15%	15%	15%	15%	15%	-
CAPITAL IMPROVEMENT FUND						
CIP Fund Balance - Beginning	215,523	742,640	707,951	442,640	297,459	(145,180)
Transfer from Encumbered Carryover	1,717,343	1,157,362	1,157,362	-	-	-
Transfer from General Fund	2,097,533	400,000	400,000	1,075,000	1,340,000	265,000
Donations/Grants	-	-	-	-	-	-
CIP Expenditures - Current Year	(1,214,128)	(700,000)	(700,000)	(1,350,000)	(1,415,000)	(65,000)
CIP Expenditures - Carryover	(950,957)	(1,267,854)	(1,267,854)	-	-	-
Transfer from Operating Carryover Res	-	-	-	-	-	-
Transfer From Other Funds/Reserves	-	-	-	-	-	-
Transfer to Encumbered Carryover Res	(1,157,362)	-	-	-	-	-
CIP Fund Balance - Ending	707,951	332,148	297,459	167,640	222,459	54,820
Retirement Medical Reserve	15,381,745	16,207,023	18,300,000	17,974,617	18,812,381	837,765

STATEMENT OF REVENUE AND EXPENDITURES
GENERAL FUND
Proposed 2021-2022 Revised Budget

	Actual 06/30/2020	Revised Budget 2020/2021	Forecast 2020/2021	Approved Budget 2021/2022	Proposed Budget 2021/2022	Increase (Decrease)
Allocated Departments						-
11 Technical Services	163,823	187,960	187,960	310,550	348,560	38,010
60 General Gov't Buildings	378,804	312,094	312,094	309,122	314,419	5,297
65 Vehicle & Equip Maint	633,552	604,768	604,768	623,572	625,567	1,995
						-
Non General Fund Departments						-
40 COPS Fund 14	182,483	181,132	181,132	151,123	102,306	(48,817)
41 Parking Fund 2	582,574	778,036	778,036	762,263	778,036	15,773
42 Fire Fund 20 MWPA	-	418,863	418,863	419,559	418,863	(696)
57 Sewer Lines Fund 8	5,331,758	6,019,262	6,019,262	6,193,034	6,019,262	(173,772)
58 Storm Water Fund 11	101,162	94,615	94,615	105,898	94,615	(11,283)
Library Tax Fund 25	307,753	330,424	330,424	325,713	330,424	4,710
COP/MERA Debt Fund 26	389,155	383,251	383,251	291,563	383,251	91,689
Equipment Replacement Fund 16	286,736	355,289	355,289	355,289	355,289	-
						-
Transfers From Reserves - Other						-
Open PO Carryover - Prior Year	-	-	-	-	-	-
Engine Lease Reserve	424,239	-	-	-	-	-
Designated Donations	20,315	-	-	-	-	-
Housing Fund Reserve	-	19,292	19,292	31,995	19,292	(12,703)
Seized Drug Reserve	-	21,282	21,282	-	-	-
Parking Fund - Economic Vitality	17,500	17,500	17,500	17,500	17,500	-
Non-Gen Fund OPEB Trust Trnsf	42,322	31,417	31,417	29,845	31,417	1,572
Non General Fund Insurance Prem Trsf	85,614	114,665	114,665	117,265	114,665	(2,600)
CA State Architect ADA Training Res	-	-	-	-	3,000	3,000
Building Tech Fee Reserve	32,529	-	-	-	-	-
	622,519	204,156	204,156	196,605	185,874	(10,731)
Transfers To Reserves						-
Year -End Open PO & Non-PO Carryover	-	-	-	-	-	-
Sick Leave	(77,254)	(75,000)	(100,000)	(75,000)	(75,000)	-
Designated Donations	-	-	-	-	-	-
General Plan Maintenance Fee Revenue	-	-	(85,000)	-	(140,000)	(140,000)
Library Donations Reserve	(17,960)	-	-	-	-	-
Parking In-Lieu Reserve	-	-	-	-	-	-
27th Payroll Reserve	(57,510)	(53,697)	(53,697)	(56,580)	(56,645)	(65)
Building Technology Fee Reserve	-	-	-	-	-	-
Tree In-Lieu Reserve	-	-	(48,510)	-	-	-
						-
Misc						-
Total	(152,724)	(128,697)	(287,207)	(131,580)	(271,645)	(140,065)

CAPITAL IMPROVEMENT PROGRAM

APPROVED FUNDING SUMMARY 2021-2022

Item	General Fund CIP	Muni Tax	Sanitation Fund	Gas Tax	Measure A/AA Streets	Road Impact Fee	Measure A Parks	Total
Civic Buildings	100,000							100,000
Parks/Open Space	92,000	300,000					58,006	450,006
Streets & Transportation	1,143,000	1,005,542		435,967	250,165	372,812		3,207,486
Utilities	15,000		1,300,000					1,315,000
TOTALS	1,350,000	1,305,542	1,300,000	435,967	250,165	372,812	58,006	5,072,492

PROPOSED FUNDING SUMMARY 2021-2022

Item	General Fund CIP	Muni Tax	Sanitation Fund	Gas Tax	Measure A/AA Streets	Road Impact Fee	Measure A Parks	Total
Civic Buildings	165,000							165,000
Parks/Open Space	92,000	300,000					58,006	450,006
Streets & Transportation	1,143,000	1,005,542		435,967	250,165	372,812		3,207,486
Utilities	15,000		1,300,000					1,315,000
TOTALS	1,415,000	1,305,542	1,300,000	435,967	250,165	372,812	58,006	5,137,492